



**City of Detroit**

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**OFFICE OF THE AUDITOR GENERAL**

**Audit of Polar Refrigeration  
Invoices**

**August 2004**

# **Audit of Polar Refrigeration Invoices**

August 2004

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## MEMORANDUM

**DATE:** September 10, 2004

**TO:** Mayor Kwame M. Kilpatrick  
Honorable City Council

**FROM:** Joseph L. Harris   
Auditor General

**RE:** Audit of Polar Refrigeration Invoices

**C:** Chief Ella M. Bully-Cummings

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Attached for your review is our report on the audit of Polar Refrigeration Company invoices for services provided to various City Departments.

This audit was requested by the Detroit Police Department to determine whether the City was overcharged for parts and labor by Polar Refrigeration.

This report contains an executive summary; audit objective, scope, and methodology; background; and our findings and recommendations.

## **EXECUTIVE SUMMARY**

The Office of the Auditor General (OAG) conducted an audit of Polar Refrigeration Company's (Polar Refrigeration) invoices after Detroit Police Department (DPD) Management Services Bureau (MSB) personnel found irregularities in labor charges invoiced to the City in March 2003. MSB personnel began enforcing internal controls over the payment of Polar Refrigeration invoices, which reduced Polar Refrigeration's parts and labor charges to the DPD. In addition, MSB assisted us in acquiring additional documents that suggest that Polar Refrigeration may have overcharged other City departments for parts and labor, as well as DPD, in the past.

Polar Refrigeration refused to fully cooperate and provide the City with all of the records requested, which would substantiate invoiced amounts for parts and labor. We found that Polar Refrigeration charged labor to City departments on a number of dates that, in total, greatly exceeded the number of technicians it claimed were available to work on the City contract. We also found that the City could purchase parts for much less than the price Polar Refrigeration charged. In addition, we reviewed supplier invoices to Polar Refrigeration that charged prices for parts and supplies that were much less than the prices charged to the City per Polar Refrigeration's price lists. Furthermore, on some of the supplier invoices provided to us by Polar Refrigeration, copies appeared to be altered in order to support overcharges to the City for labor, parts and supplies.

Our findings, and the lack of full cooperation by Polar Refrigeration, create concerns that Polar Refrigeration overcharged the City of Detroit on invoiced amounts for heating and cooling work. We believe that Polar Refrigeration's overcharges may total as much as \$4.6 million for the period January 1, 1998 to May 31, 2004.

We recommend that law enforcement officers investigate Polar Refrigeration parts and labor charges to the City.

A summary of our audit findings and recommendations follows.

**1. Labor Overcharges**

We found that Polar Refrigeration charged labor (number of technicians and hours) to City departments on a number of dates that, in total, greatly exceeded the number of technicians it claimed were available to work on the City contract. As a result, we have a concern that Polar Refrigeration overcharged the City for labor on heating and cooling work.

Since Polar Refrigeration did not provide all of the records we requested that would substantiate amounts for labor invoiced to the City for heating and cooling repair service, we recommend that law enforcement officers investigate Polar Refrigeration labor charges invoiced to the City. Law enforcement officers also need to investigate whether any City employees, especially purchasing and maintenance personnel, were involved in any wrongdoing in connection with purchases from Polar Refrigeration.

**2. Parts Overcharges**

We found that the City could purchase parts for much less than Polar Refrigeration charged the City. We saw some supplier invoices to Polar Refrigeration that charged prices for parts and supplies that were much less than the prices charged to the City per Polar Refrigeration's price lists. Furthermore, we saw Polar Refrigeration supplier invoice copies that appeared to have been altered to support parts and supplies overcharges to the City. As a result, we have a concern that Polar Refrigeration overcharged the City for parts on heating and cooling work.

Since Polar Refrigeration did not provide all the records we requested that would substantiate its costs for parts invoiced to the City for heating and cooling repair service, we recommend that law enforcement officers further investigate Polar Refrigeration parts charges that were invoiced to the City. Law enforcement officers also need to investigate whether any City employees were involved in any wrongdoing in connection with purchases from Polar Refrigeration.

**3. Maintenance at Detroit Water and Sewerage Department (DWSD) Huber Facility Overcharges**

We found that the repairs and maintenance service of the heating and cooling equipment at the Huber facility were covered by an annual \$190,000 maintenance agreement with Polar Refrigeration. As a result, there is a likelihood that Polar Refrigeration overcharged the City approximately \$131,409 for parts and labor on heating and cooling work invoiced to the City for the Huber facility.

Since Polar Refrigeration did not provide all the records we requested that would substantiate its costs for parts and labor invoiced to the City for heating and cooling repair service done at the DWSD's Huber facility, we recommend that law enforcement officers further investigate Polar Refrigeration charges to the City for parts and labor for maintenance at the Huber facility. Law enforcement officers also need to investigate whether any City employees were involved in any wrongdoing in connection with purchases from Polar Refrigeration.

**4. Bidding Irregularities**

Polar Refrigeration contracts for heating and cooling equipment and repair work appear to have been unfairly awarded.

We recommend that law enforcement officers investigate whether any City employees were involved in any wrongdoing, including the inappropriate awarding of contracts, in connection with purchases from Polar Refrigeration.

**5. Questionable Payments**

The City may have overpaid and made questionable payments to Polar Refrigeration. Some invoices lacked detailed information on parts and labor.

We recommend that law enforcement officers further investigate these questionable payments.

## **AUDIT PURPOSE, SCOPE, OBJECTIVES AND METHODOLOGY**

### **Audit Purpose**

The Detroit Police Department (DPD) requested that the Office of the Auditor General (OAG) perform an audit of invoices from Polar Refrigeration Company (Polar Refrigeration). The purpose of the audit was to determine whether Polar Refrigeration improperly charged the City of Detroit for labor, parts and equipment in accordance with its contracts with the City of Detroit.

### **Audit Scope**

The Office of the Auditor General conducted an investigation of labor and parts charges billed to the City by Polar Refrigeration, a heating and cooling service vendor. Our investigation included interviews with City management and other City personnel responsible for monitoring the Polar Refrigeration contract and for ordering services, a review of invoices and supporting documents in the Accounts Payable Section of the Finance Department, a review of purchasing files for Polar Refrigeration, a review of heating and cooling parts costs, and other procedures as we considered necessary, to satisfy our objectives.

Our investigation was to include a review of Polar Refrigeration's payroll, time sheets, parts supplier records and other supporting documentation for the parts and labor billed to the City. However, Polar Refrigeration did not provide us full access to its records.

The audit was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States, except that the OAG has not had an external quality review within the last three years.

### **Audit Objective**

Our objective was to determine whether Polar Refrigeration was improperly billing the City for labor, parts, and equipment.

Specific objectives included:

- To determine whether Polar Refrigeration's charges for goods and services were proper and in accordance with its contracts.
- To determine whether the invoices billed for HVAC services and parts at the Huber facility and at other agencies were covered by maintenance agreements with Polar Refrigeration.
- To determine whether the invoices for HVAC services and parts charged for work on newly installed equipment were covered under warranties.

### **Audit Methodology**

To accomplish our objectives, our review included:

- Interviews with the management, staff, and others of various City departments;
- A review of relevant City purchasing ordinances and procedures;
- A review of the City's purchasing files related to Polar Refrigeration;
- A review of bid documents for contracts awarded to Polar Refrigeration;
- A review of Polar Refrigeration invoices;
- A review of Polar Refrigeration price lists and supporting documents attached to invoices;
- A review of other documents relevant to Polar Refrigeration; and
- Other procedures, we considered necessary, to satisfy our objectives.

### **Issues Needing Further Study**

Polar Refrigeration did not provide all of the records we requested that would substantiate its costs as required by its City contracts. We have found discrepancies, which require further investigation by law enforcement officials.

City employees, responsible for monitoring Polar Refrigeration's work, signed documents that lacked detail on the labor, parts and equipment provided to the City. The City employees were unable to verify that the work billed was the same as the work provided when detailed invoices were submitted to the City for payment at a later date. In addition, the Accounts Payable Division approved payments for invoices without the parts and equipment cost documentation required by Polar Refrigeration's contract. We recommend that the Finance Department review its procedures and strengthen controls to provide assurance that the City is billed for goods and services received and to prevent overpayments to vendors.



## BACKGROUND

This audit was requested by the Detroit Police Department (DPD) based on irregularities found by a police officer responsible for monitoring DPD's maintenance contracts. These irregularities included the possible overcharging of labor by Polar Refrigeration Company (Polar Refrigeration) for refrigeration repair work.

Our audit was limited to the invoices from Polar Refrigeration for heating and cooling (refrigeration) services, parts, and equipment charged to City departments during the period January 1, 1998 to May 31, 2004.

Polar Refrigeration, a Detroit based business, has been providing refrigeration repair services to the City for more than 10 years. Polar Refrigeration has provided heating system repairs, new heating and cooling systems such as boilers and hot water tanks, rental of boilers, and other heating and cooling related services. Listed below is a summary of invoices paid by the City through the DRMS system to Polar Refrigeration during the period July 1, 1998 to May 31, 2004. Invoices for fiscal year 1997-1998 and many invoices for fiscal year 1998-1999 were paid through the City's old financial system (FICS) and therefore are not reflected on the list.

### Fiscal Years Ended June 30

Department	1999	2000	2001	2002	2003	2004	Total
Airport	\$ 13,026	\$ 2,128	\$ 10,472	\$ 2,638	\$ 26,775	\$ -	\$ 55,039
Civic Center	214	-	-	-	-	-	214
DDOT	363,473	187,545	290,465	268,335	304,582	72,722	1,487,122
DPW	13,730	46,214	15,691	14,978	4,220	-	94,833
Elections	25,119	40,636	2,065	23,383	707	3,086	94,996
Finance	5,992	12	1,200	-	-	-	7,204
Fire	-	-	-	3,995	-	-	3,995
Health	55,430	163,119	116,045	178,931	147,071	12,014	672,610
Historical	480	1,446	6,117	15,475	400	574	24,492
Human Services	1,921	164	2,800	2,549	5,519	-	12,953
ITS	-	-	-	25,253	-	-	25,253
Library	159	1,570	1,176	20,341	12,134	103,430	138,810
PLD	20,241	69,796	109,280	30,541	41,630	10,274	281,762
Police (DPD)	315,495	768,059	752,656	747,353	210,554	-	2,794,117
Recreation	12,886	4,438	14,705	17,725	11,288	568	61,610
Sewerage	207,883	141,274	96,238	34,745	91,722	-	571,862
Water	163,875	593,531	891,439	766,444	537,869	263,773	3,216,931
Zoo	15,776	55,433	70,286	160,815	232,347	10,087	544,744
<b>Total</b>	<b>\$1,215,700</b>	<b>\$2,075,365</b>	<b>\$2,380,635</b>	<b>\$2,313,501</b>	<b>\$1,626,818</b>	<b>\$476,528</b>	<b>\$10,088,547</b>

The chart shows that the Department of Water and Sewerage (DWSD), DPD, Department of Transportation (DDOT), Department of Health (Health), and Detroit Zoological Institute (Zoo) are major customers of Polar Refrigeration. The City has paid Polar Refrigeration over \$10 million during the last six fiscal years. Payments in fiscal 2002- 2003 and fiscal 2003-2004 declined because the DPD ceased doing business with Polar Refrigeration, and because the City has held up payments as a result of the irregularities found and lack of cooperation from Polar Refrigeration.

The City has issued numerous purchase orders/contracts to Polar Refrigeration. The two main purchase orders, #2500382 and #2547134, were for refrigeration repair service. Total payments for these two purchase orders were \$2.6 million and \$4.4 million respectively through May 31, 2004. Purchase order #2500382 expired April 30, 2001. Purchase order #2547134 expired April 30, 2004. Currently, the City is procuring a new contract for refrigeration repair service.

The City also had a \$950,000 five-year maintenance agreement with Polar Refrigeration (purchase order #2509840) for DWSD's Huber facility. The maintenance agreement began August 1, 1999 and expired July 31, 2004.

## FINDINGS AND RECOMMENDATIONS

### **1. Labor Overcharges**

We found that Polar Refrigeration charged labor (number of technicians and hours) to City departments on a number of dates that in total greatly exceeded the number of technicians it claimed were available to work on the City contract. As a result, there is a concern that Polar Refrigeration overcharged the City for labor on heating and cooling (refrigeration) work.

The City awarded Polar Refrigeration a refrigeration repair service contract in 1994. Purchase order #2500382, created in 1999 to consolidate Polar Refrigeration purchase orders on DRMS, was effective from May 1, 1999 to April 30, 2000. This purchase order was extended to April 30, 2001. Total estimated purchases on purchase order #2500382 were \$750,000. The purchase order was amended to increase total estimated purchases to \$3.0 million. A total of \$2.6 million was paid under this purchase order. This purchase order provided for a \$20 per hour rate for all labor and for cost plus 4.5% for all parts installed by Polar Refrigeration.

Purchase order #2547134, awarded to Polar Refrigeration in 2001 for refrigeration repair service, was effective from May 1, 2001 to April 30, 2004. Total estimated purchases under this purchase order were \$1.0 million or an average of \$333,333 per year. The purchase order was amended several times raising the estimated purchases to \$5.7 million. A total of \$4.4 million has been paid under this purchase order. Purchase order #2547134 provided for a \$25 per hour rate for all labor and for cost plus 3.0% for all parts installed by Polar Refrigeration.

The large change in estimated purchases on both purchase orders raises the following questions:

- (1) Was there poor planning or a lack of understanding of the City's refrigeration repair needs?
- (2) Were there inappropriate or unnecessary charges under the purchase orders?
- (3) Were there improprieties, such as overcharging of parts and labor?

According to the police officer responsible for monitoring the Polar Refrigeration contract, the owner of Polar Refrigeration stated that he needed to make \$70 per man-hour to make money. In addition, he said that he had to add hours to the bills to make money. It appears that Polar Refrigeration included hours on the invoices that were not actually worked.

Polar Refrigeration's bid listed 13 technicians and service trucks for the performance of the contract. During the period between May 1, 2000 and April 30, 2003, the second year of purchase order #2500382 and the first two years of purchase order #2547134, we found 288 days/dates where Polar Refrigeration charged the City for 14 or more technicians. On six of those dates, 30 or more technicians were charged.

The table at the top of the next page shows a breakdown of the number of technicians charged to single dates.

<b>Number of Technicians Charged</b>	<b>#2500382 Year 2 5/00 – 4/01</b>	<b>#2547134 Year 1 5/01 – 4/02</b>	<b>#2547134 Year 2 05/02 – 04/03</b>	<b>Number of Dates</b>
14	11	17	19	47
15-19	40	53	68	161
20-24	8	30	18	56
25-29	0	11	7	18
30-32	0	4	2	6
<b>Total</b>	<b>59</b>	<b>115</b>	<b>114</b>	<b>288</b>

Polar Refrigeration did provide copies of its Form 941 Employer's Quarterly Federal Tax Return for 2001, 2002, 2003, and the first quarter of 2004. Polar Refrigeration averaged 28 employees on its payroll each year; however, because Polar Refrigeration did not provide a list of the employees' job titles we were unable to determine the number of technicians, administrative, sales, or other employees.

Polar Refrigeration also supplied copies of Form 1099 – Miscellaneous Income for 2001, 2002, and 2003. It appears that there could have been an additional 3, 6, and 5 persons, respectively, employed on a part-time basis. Again, no job descriptions were supplied, and we were unable to match those receiving Form 1099's with specific work performed.

There were gaps in the invoice numbers to the City, of approximately 20%, indicating that Polar Refrigeration was doing work for others. Polar Refrigeration had a large contract, an aggregate of \$5 million awarded to seven companies, for emergency repair and miscellaneous construction with the Detroit Public Schools. The gaps in invoice numbers and the contract award would make it unlikely that Polar Refrigeration's full staff would be available to work on City business.

Of the 2,254 Polar Refrigeration invoices that we reviewed, many invoices had at least two technicians charged for eight hours per day. Seldom did an invoice have less than eight hours charged per technician. The contract does not provide for a minimum number of hours per service call.

We noticed that the Polar Refrigeration invoices for work at the DPD in 2003 had much less labor charged and appeared to have more realistic hours for work performed than in previous years. This appears to be due to the attention that the monitoring police officer paid to the work performed by Polar Refrigeration. DPD eventually stopped doing business with Polar Refrigeration in 2003.

An example of the suspected labor overcharges are 15 invoices Polar Refrigeration submitted for labor dated July 10, 2002. These 15 invoices were for repairs at eight City Departments (DWSD, DPD, Health, Zoo, DPW, Public Lighting Department, Airport and Recreation). The number of technicians billed totaled 32 and the total number of hours was 248 for that day.

Polar Refrigeration provided a copy of a subcontractor's invoice for rebuilding a motor and compressor for the DPD's Dive Trailer, which billed Polar Refrigeration \$60 per labor hour for 6 hours or a total of \$360 for labor (See Exhibit 1). Polar Refrigeration

billed the City \$2,000 (See Exhibit 2) for 80 hours of labor at \$25 per hour for this work. The copy of the supplier invoice attached to the Polar Refrigeration invoice did not have the labor charge on it (See Exhibit 3). It appears Polar Refrigeration hid the labor cost on the supplier invoice copy that was attached to the original invoice sent to the City in order to over bill for labor.

We found a subcontractor invoice that billed Polar Refrigeration \$3,500 (See Exhibit 4) to clean air ducts and sanitize two separate HVAC systems at the Detroit Zoological Institute's Holden Hospital. Polar Refrigeration billed the City \$5,200 (See Exhibit 5) for 208 labor hours at \$25 per hour for this work. This was \$1,700 or 49% more than it paid for the work.

Polar Refrigeration provided us with a copy of a supplier invoice to repair a compressor. Polar Refrigeration was charged \$78 per hour for labor and travel mileage of \$18. We were unable to locate the invoice where Polar Refrigeration billed the City for this service, however it is unlikely that Polar Refrigeration charged the City \$25 per labor hour for this subcontracted work.

We reviewed a number of invoices, from City agencies' files, containing just a description of the work performed and the approving City employee's signature. The material used and labor detail were blank. City employees were not always presented with the hours worked and parts used by the Polar Refrigeration technician at the time the service work was completed. City employees at DPD and the Zoo had no record of the hours worked and parts used by Polar Refrigeration. We were told that the DPD employees who monitored the Polar Refrigeration work were not always present at the job sites to confirm the number of technicians working, hours worked, and parts used.

It appears that Polar Refrigeration's administrative staff completed the labor and parts sections on many of the invoices after the City employee had signed for the work. Most Polar Refrigeration invoices were not submitted to the City for payment until months after the work was completed. Many times the City employee, responsible for monitoring the Polar Refrigeration work, reviewed and approved the invoice before it was paid. However, without a record of the hours and parts charged at the time of service, and with the delay in submitting invoices, it is unlikely that the City employee could properly confirm that the hours worked and parts invoiced were actually received. There is a risk that Polar Refrigeration could have overcharged the City for parts, labor, and equipment.

The City's Law Department and our office requested Polar Refrigeration records to support the labor and parts invoiced the City. However, Polar Refrigeration did not provide all of the requested records. As a result, we are concerned about the accuracy of the labor invoiced to the City by Polar Refrigeration.

Paragraph 21 of the General Conditions of the Request for Quotation (RFQ 4145) for purchase order #2547134 states:

*The City reserves the right to audit employees' payroll records to verify labor charges upon 72 hours notice. The contractor shall permit the authorized representative of the City to inspect and audit all data and records of the contractor relating to its performance under this Contract during the term of the Contract and for three (3) years after final payment. All records relating to this Agreement shall be retained by the Contractor*

*during the term of the Contract and for three (3) years after final payment for the purpose of such audit and inspection.*

Polar Refrigeration's bid of \$25 per labor hour and cost plus 3% for parts for purchase order #2547134 appears to be too low and should have been rejected. The next lowest bid was \$45 per labor hour and cost plus 10% for parts. There were five bidders including Polar Refrigeration. Heating and cooling technicians are well paid and it appears that Polar Refrigeration probably could not have made a profit at the rates bid. The U.S. Department of Labor, Bureau of Labor Statistics, lists a median hourly wage of \$20.93 for heating, air conditioning, and refrigeration mechanics in the Detroit metropolitan area. Adding standard fringe benefits such as social security, hospitalization and pension would most likely raise the cost of the mechanics/technicians to over \$25 per hour. The City pays, including benefits, its HVAC skilled trade workers \$28.80 per hour. Awarding a contract at such a low bid increases the risk of fraud.

**Recommendation**

We recommend that law enforcement officers investigate the labor charges that Polar Refrigeration invoiced to the City. Polar Refrigeration's labor records, including payroll records, need to be obtained to substantiate labor charges. The City needs to collect any overcharges from Polar Refrigeration.

Law enforcement officers also need to investigate whether any City employees, especially purchasing and maintenance personnel, were involved in any wrongdoing in connection with purchases from Polar Refrigeration.

## **2. Parts Overcharges**

We found that the City could purchase parts for much less than Polar Refrigeration charged the City. We reviewed some supplier invoices to Polar Refrigeration that charged prices for parts and supplies that were much less than the prices charged to the City per Polar Refrigeration's price lists. Furthermore, we reviewed Polar Refrigeration's supplier invoice copies that appeared to be altered, as if to conceal the actual costs of the parts and supplies paid by Polar Refrigeration. As a result, there is a concern that Polar Refrigeration overcharged the City for parts on heating and cooling.

The award sheet for purchase order #2547134 requires Polar Refrigeration to charge its cost plus a 3% markup for all parts provided by Polar Refrigeration. Additional requirements stated on the award sheet include:

- "Invoices submitted against this contract must include part or item numbers and part or item description, mfg. List price/original supplier's invoice and applicable mark-up.
- The Contract [Contractor] shall endeavor to purchase parts at best possible competitive price whenever possible.
- Successful vendor shall be required to invoice work and materials in a manner satisfactory to the City of Detroit. Vendor shall submit a copy of manufacturer's invoice, when and if requested, to substantiate cost of materials."

We checked the Internet (websites for Grainger, Galco, Electric Motor Warehouse, and other suppliers), searching by part number, for prices on 272 parts, mainly motors and pumps, invoiced by Polar Refrigeration and found that the City could purchase these parts for much less than the prices Polar Refrigeration charged to the City. Polar Refrigeration's invoiced price, before the 3% markup, was 11% to 193% higher than the Internet cost for the parts we researched. For example, we found that Grainger (See Exhibit 6) charged \$531 for a Dayton 3HP motor, model number 5K483, that Polar Refrigeration charged \$692 to DWSD (See Exhibits 7 and 8). Polar Refrigeration's price was 30% higher than the price listed on the Internet. Based on the prices posted on the Internet, Polar Refrigeration's average markup for the 272 parts was 40%.

The chart below shows the difference in cost between the price of \$161,634 that Polar Refrigeration charged the City for these parts, and the price that the City would have paid if it had purchased the parts at the prices listed on the Internet. The City could have purchased the parts at savings of more than \$49,000.

	<b>Price Charged by Polar Refrigeration for 272 Parts</b>	<b>Cost of 272 Parts at the Prices Listed on the Internet</b>	<b>Price Difference</b>
Cost	\$156,926	\$112,200	
3% Mark-Up	\$4,708	n/a	
Cost Including the 3% Mark-Up	\$161,634	\$112,200	\$49,434

It appears that Polar Refrigeration was charging the City list price for parts rather than a markup of 3% over its actual cost. We identified \$4.3 million in parts and supply charges on the Polar Refrigeration invoices with detailed parts information. If Polar Refrigeration

marked these parts up an average of 40%, then the City would have been overcharged \$1.2 million.

Polar Refrigeration did not provide the manufacturer's price list or supplier invoice for all the parts invoiced to the City as requested. Most Polar Refrigeration invoices included a price list that was not a manufacturer's or supplier price list as supporting documentation for the parts prices billed. The price list appeared to be a trade price list that marked up most parts over the amount Polar Refrigeration would have paid for the parts. There is no evidence that the price list represented Polar Refrigeration's actual cost for the parts.

Charging 3% over cost for parts, in our opinion, would not cover the administrative costs associated with those parts. We saw many invoices for window air conditioners and HVAC units refurbished by Polar Refrigeration, which required numerous parts. We question why Polar Refrigeration did so much work on window air conditioning units. Under the contract, Polar Refrigeration was required to make recommendations as to the economic feasibility of making major repairs on older equipment, as the replacement of the equipment could be financially advantageous.

The police officer monitoring the Polar Refrigeration contract in 2003 required Polar Refrigeration to submit supplier invoices for parts and supplies charged to the DPD. We obtained copies of some of these supplier invoices and found that discounts were hidden and that prices for some parts and supplies were much less than the price lists that Polar Refrigeration used to support its charges for parts and supplies on other invoices.

We observed invoices from the R.L. Deppmann Company (Deppmann) to Polar Refrigeration for parts, such as bearings and pumps, that lacked price extensions and invoice totals. There were other Deppmann invoices (See Exhibit 9) that showed a ".80 mult" [multiplier] indicating a 20% discount. We saw one invoice (See Exhibit 10) that had Total Gross, Customer Discount, and Sub-total lines that had no amounts. All other Deppmann invoice copies (See Exhibit 11) lacked price extensions, discounts, and invoice totals that normally appear on invoices. It appears that Polar Refrigeration concealed this information when it made copies of the invoices, and charged the City the gross price per item, before any discounts. Polar Refrigeration was obligated by its contract to charge the City its cost plus 3%. Any discounts to Polar Refrigeration were required to have been passed through to the City.

We also found invoices from several other Polar Refrigeration suppliers that appeared to have given Polar Refrigeration discounts that were hidden on the copies of the invoices provided to the City. For example, we saw that most Harrison Companies' invoices for controls, pumps and other parts did not have price extensions, invoice totals, or discount multipliers. However, we did see one invoice from Harrison Companies that had the price extensions, discount multiplier, and invoice total. The discount was zero but the columns were filled in. It appears that Polar Refrigeration covered the discount information on the copies it made for the City when discounts were received.

Supplier invoices attached to several Polar Refrigeration invoices to the DPD had prices for air filters, R-22 refrigerant, and a temperature control that were much less than the prices Polar Refrigeration charged the City on other invoices that were supported with its standard price lists. It appears the price lists greatly exceeded Polar Refrigeration's actual costs for parts and supplies.



We found a quote from Johnstone Supply of Detroit for R-22 refrigerant (30 lbs) for \$58.45 or \$1.95 per pound attached to invoice #500486. This was the amount billed the DPD on invoice #500486, dated March 6, 2003, by Polar Refrigeration. On other invoices, such as #500585, dated March 27, 2003 and billed to the DWSD, Polar Refrigeration charged \$2.25 per pound for R-22 refrigerant. Invoice #500585 was supported by a price list and not by a supplier invoice. Most invoices we observed for this period with R-22 refrigerant costs charged the City \$2.25 per pound and were supported by the price list.

We identified 16,116 pounds of R-22 refrigerant charged on various invoices to the City at prices ranging between \$1.93 and \$2.95 per pound. The chart below shows the cost savings to the City if Polar Refrigeration had charged the City \$1.95 per pound.

Description	Quantity Billed	Price Range	Supplier Invoice Price	Amount Charged, Including 3% Mark-Up	Estimated Overcharge
R-22 Refrigerant	16,116	\$1.93 - \$2.95	\$1.95	\$36,188	\$4,904

We found a supplier invoice from Young Supply Co. for 20 x 25 x 2 pleated air filters, part #FME40, priced at \$3.62 each (See Exhibit 12) attached to invoice #500595. This was the amount billed to the DPD on invoice #500595 (See Exhibit 13), dated February 24, 2003, by Polar Refrigeration. On other invoices such as #500103 (See Exhibit 14), dated June 24, 2002 and billed to the DWSD, Polar Refrigeration charged \$6.60 for each of the 20 x 25 x 2 pleated air filters (part #FME40). Invoice #500103 was supported by a price list (See Exhibit 15) and not by a supplier invoice. Most invoices we observed for this period with 20 x 25 x 2 pleated air filters charged the City \$6.60 per air filter and were supported by the price list. The City was charged \$2.98 more, before the 3% markup, than Polar Refrigeration paid for the air filters. We also saw supplier invoices from Grainger for air filters that were priced much less than the amounts Polar Refrigeration billed the City.

We estimate that Polar Refrigeration may have overcharged the City \$55,548 on the 17,339 filters of various sizes that we identified on Polar Refrigeration's supplier invoices. Our estimate is based on the difference between prices charged to the City per Polar Refrigeration's price list and the amount actually paid to suppliers per the supplier invoices we found. The overcharge calculation excluded two filter sizes, as supplier invoice prices were not reviewed.

Filter Size	Quantity Billed	Price Range	Supplier Invoice Price	Amount Charged, Including 3% Mark-Up	Estimated Overcharge
12 x 24 x 2	168	\$4.37 - \$5.85	\$4.37	\$ 914	\$ 158
16 x 20 x 2	2,342	\$2.72 - \$6.05	\$3.03	13,646	6,337
16 x 25 x 2	2,414	\$3.02 - \$7.15	\$3.37	16,261	7,882
20 x 20 x 2	5,713	\$3.49 - \$7.15	\$3.99	38,807	15,329
20 x 25 x 2	6,146	\$3.44 - \$8.05	\$3.62	46,948	24,032
24 x 24 x 2	556	\$4.99 - \$15.36	\$4.99	4,668	1,810
<b>Total</b>	<b>17,339</b>			<b>\$121,244</b>	<b>\$55,548</b>

Polar Refrigeration charges for air filters to DDOT in 1998 were at list price less a 25% discount per its contract. Other City departments paid cost plus 4.5% for air filters. The amounts shown on DDOT's list price and the amount shown as Polar Refrigeration's cost to the other City departments were the same. Due to the 25% discount, DDOT paid much less for air filters. This implies that the Polar Refrigeration price list does not properly reflect its true cost for air filters.

Item	List Price	DDOT's Price (List Price Less 25%)	Polar's Cost	Other Department's Price (Cost Plus 4.5%)	Difference in the Price Charged by Polar
16 x 25 x 2 Filters	\$6.10	\$4.57	\$6.10	\$6.37	\$1.80
20 x 26 x 2 Filters	\$6.70	\$5.02	\$6.70	\$7.00	\$1.98

We also found a supplier invoice from Young Supply Co. for a temperature control, part #T991A1426, for \$136.40 each, attached to Polar Refrigeration invoice #1065. This was the amount billed to the Health Department on invoice #1065, dated March 28, 2003, by Polar Refrigeration. On other invoices such as #500344/1248, dated March 7, 2003 and billed to the DDOT, Polar Refrigeration charged \$163.47 for a temperature control, part #T991A-1426. Invoice #500344/1248 was supported by a price list and not a supplier invoice. The City was charged \$27.07 more, before the 3% markup, for the temperature control than the amount Polar Refrigeration paid.

There were many invoices where duplicate charges may have occurred. We observed the same filters (\$288) invoiced twice within three weeks at the Zoo. A major compressor (\$6,558) at the Zoo's Wildlife Interpretative Gallery (WIG) was invoiced twice within 2 weeks. The DPD Dive Trailer at Belle Isle was invoiced three times in over two years, totaling \$13,355.63, to rebuild compressors.

The City's Law Department and our office requested Polar Refrigeration records that would support the labor and parts invoiced to the City. However, Polar Refrigeration did not provide all the records requested. As a result, we question the validity of the cost of the parts invoiced to the City by Polar Refrigeration.

Paragraph 21 of the General Conditions of the Request for Quotation (RFQ 4145) for purchase order #2547134 states:

*The City reserves the right to audit employees' payroll records to verify labor charges upon 72 hours notice. The contractor shall permit the authorized representative of the City to inspect and audit all data and records of the contractor relating to its performance under this Contract during the term of the Contract and for three (3) years after final payment. All records relating to this Agreement shall be retained by the Contractor during the term of the Contract and for three (3) years after final payment for the purpose of such audit and inspection.*

As indicated in the previous finding, Polar Refrigeration's bid of \$25 per labor hour and cost plus 3% for parts for purchase order #2547134 appears to have been too low and should have been rejected. The next lowest bid was \$45 per labor hour and cost plus 10% for parts. Charging 3% over cost for parts would, in our opinion, not cover the administrative costs (ordering, shipping, handling, and invoicing) associated with the parts. Awarding a contract at such a low bid increases the risk of fraud.

**Recommendation**

We recommend that law enforcement officers further investigate Polar Refrigeration charges for parts invoiced to the City. Polar Refrigeration parts records, including manufacturer/supplier invoices and price lists, need to be obtained to substantiate part charges to the City. In addition, the City needs to collect any overcharges from Polar Refrigeration.

Law enforcement officers also need to investigate whether any City employees, especially purchasing and maintenance personnel, were involved in any wrongdoing in connection with purchases from Polar Refrigeration.

### **3. Maintenance Overcharges at the Detroit Water and Sewerage Department's Huber Facility**

We found that the repairs and maintenance of the heating and cooling equipment at the Detroit Water and Sewerage Department's (DWSD) Huber facility were covered by an annual \$190,000 maintenance agreement with Polar Refrigeration. As a result, there is a concern that Polar Refrigeration overcharged the City approximately \$131,405 for parts and labor on heating and cooling work invoiced to the City for the Huber facility.

Purchase order #2509840 was awarded to Polar Refrigeration for a full service maintenance contract for building environmental mechanical systems (HVAC) for the Central Service Facility (Huber). The contract award was for \$950,000 over 5 years with monthly payments of \$15,833.33 or \$190,000 per year. Polar Refrigeration submitted the lowest of the six bids received. The next lowest bid was \$1,287,900 or \$257,580 per year. The maintenance agreement began August 1, 1999 and expired July 31, 2004.

We identified repair service invoices totaling \$131,405 for parts and labor at the Huber facility during the period October 8, 2001 to December 1, 2003. These invoices were in addition to the \$15,833.33 monthly maintenance invoices paid by the City. These invoices are questionable, as the maintenance agreement should have covered all heating and cooling system repairs at the Huber facility including all parts and labor. The only charges to the City by Polar Refrigeration during the period October 5, 1998 to October 8, 2001 for the Huber facility were the monthly \$15,833.33 maintenance agreement charges. This indicates that the contract was honored during that period and all work was covered under the maintenance agreement. On October 8, 2001, Polar Refrigeration began to invoice for work in addition to the monthly maintenance agreement charges. There was a number of additional invoices that charged for filters at the Huber facility, which should have been covered by the maintenance agreement.

The City's Law Department and our office requested Polar Refrigeration records that would support the labor and parts invoiced to the City. However, Polar Refrigeration did not provide the records. As a result, we are skeptical about the additional parts and labor invoiced to the City by Polar Refrigeration for the Huber facility.

Paragraph 21 of the General Conditions of the bid document submitted by Polar Refrigeration for purchase order #2509840 states:

*The City reserves the right to audit employees' payroll records to verify labor charges upon 72 hours notice. The contractor shall permit the authorized representative of the City to inspect and audit all data and records of the contractor relating to its performance under this Contract during the term of the Contract and for three (3) years after final payment. All records relating to this Agreement shall be retained by the Contractor during the term of the Contract and for three (3) years after final payment for the purpose of such audit and inspection.*

### **Recommendation**

We recommend that law enforcement officers further investigate Polar Refrigeration's charges for parts and labor to the City for maintenance at the Huber facility in addition to the work covered under the maintenance agreement. Polar Refrigeration's labor and parts records, including payroll records, manufacturer/supplier invoices and price lists, need to be obtained to substantiate labor and parts charges to the City. Also, Polar

Refrigeration needs to substantiate why the charges are allowable and not covered by the maintenance agreement. Further, the City needs to collect any overcharges from Polar Refrigeration.

Law enforcement officers also need to investigate whether any City employees were involved in any wrongdoing in connection with purchases from Polar Refrigeration.

#### **4. Bidding Irregularities**

Detroit Police Department (DPD) employees may have inappropriately awarded Polar Refrigeration contracts for heating and cooling equipment and repair work.

Polar Refrigeration was awarded three contracts for new boilers at the 5<sup>th</sup> (Peerless 211A-11 boiler), 7<sup>th</sup> (Peerless 211A-10 boiler) and 10<sup>th</sup> (Peerless 211A-11 boiler) precincts during the period November 1, 1999 to October 31, 2002. Each contract was over \$40,000. These were confirming purchase orders and did not follow the normal City procurement process. DPD maintenance staff procured the boilers. The DPD obtained three bids for each precinct. For two of the boilers, Polar Refrigeration bids were dated after the other companies' bids and were slightly lower. For example, Polar Refrigeration's bid for the new boiler for the 10<sup>th</sup> precinct was dated February 22, 2000 for \$44,880. The other two bidder's proposals were dated February 21, 2000 and were \$45,650 and \$46,700. Polar Refrigeration's bid for the new boiler for the 7<sup>th</sup> precinct was dated September 10, 2002 for \$41,523. The other two bidder's proposals were dated April 3, 2002 and April 4, 2002 and were \$54,395 and \$46,543 respectively.

We also found that Polar Refrigeration billed \$26,729 to the City for boiler repairs at the 10<sup>th</sup> precinct after the new boiler was installed. This work may have been warranty work and, if so, should not have been paid by the City. Without access to Polar Refrigeration's records we cannot determine whether this work should have been covered by warranty.

We also reviewed bids dated September 29, 2003 for a similar boiler, Peerless 211A-11, for the Evans Recreation Center, which were much less than the \$44,880 bid by Polar Refrigeration for boilers for the 5<sup>th</sup> and 10<sup>th</sup> precincts. The two bids for the Evans Recreational Center were \$29,652 and \$29,564. Polar Refrigeration did not bid on the Evans Recreation Center boiler. These bidders did not bid on the boilers for the 5<sup>th</sup>, 7<sup>th</sup>, and 10<sup>th</sup> precincts. The City paid much more for the boilers installed at the DPD precincts than at the Evans Recreation Center.

Polar Refrigeration was awarded a contract to install one new 120-gallon hot water tank for the 10<sup>th</sup> precinct. Polar Refrigeration's bid of \$9,888 was dated July 27, 2002. The other two bids were dated July 25, 2002 and July 26, 2002 and were for \$11,200 and \$10,700 respectively.

#### **Recommendation**

We recommend that law enforcement officers investigate whether any City employees were involved in any wrongdoing, including the inappropriate awarding of contracts, in connection with purchases from Polar Refrigeration.

## **5. Questionable Payments**

The City overpaid and made other questionable payments to Polar Refrigeration.

We noted the following:

- The City overpaid labor by \$2,400 to Polar Refrigeration for invoice #9930 for repairs at DWSD (735 Randolph). Service for the period February 18, 2002 to February 23, 2002 was charged twice on the invoice.
- Invoice #8110, dated June 1, 1998 for repair work at the DPD headquarters has a \$200 overcharge. A total of 112 labor hours was invoiced at \$2,440. However, the purchase order (#943727) allowed \$20 per labor hour or \$2,240.
- Invoice #500567, dated September 30, 2002, overcharged the City \$400 for a condenser assembly. The invoice shows a charge of \$1,557.78 for the condenser, but the attached price list shows \$1,157.78.
- Invoices #265 and #8643, both dated June 2, 1999, for \$1,512 charged to the Public Lighting Department appear to be duplicate charges.
- Invoices #500632 and #500637, dated October 7, 2002 and October 28, 2002 for the Zoo administrative building may include duplicate charges of \$288 for filters.
- Purchase orders #2500382 and #2547134 were for Polar Refrigeration to furnish refrigeration repair service. However, new heaters, heating repairs, boiler rentals, boiler inspections, and other non-refrigeration work were inappropriately charged under these purchase orders.
- The Recreation Department paid Polar Refrigeration \$74 per labor hour for repairs on an ice machine (Invoice #298). Purchase order #2547134 should have been used and the City should have been billed \$25 per labor hour.
- The City paid Polar Refrigeration invoices that lacked the detail of labor hours worked and parts supplied. City employees processed the invoices without proper supporting documentation. For example, Polar Refrigeration invoice #17624 charged the City \$30,900 to relocate 13 air-purifying units. The invoice did not have any detail on the number of labor hours or parts charged. Purchase order #2500382 only allows \$20 per labor hour. A total of 1,546 hours at \$20 per hour would be required for a charge equal to \$30,900. If this invoice covers labor and no parts, the amount of labor charged on this invoice appears excessive.
- Invoice #19295, dated June 27, 2002, for \$65,573.99, which was for three CSD-1 (Controls and Safety Devices) inspections of boilers at the DWSD's Lake Huron Water Plant, appears excessive. Boiler inspections should be a minimal cost based on Polar Refrigeration's invoice #500567 that charged \$1,600 for CSD-1 inspections of 20 boilers at the Zoo. The charges on invoice #19295 were inappropriately charged to purchase order #2547134. The invoice also lacked detail on labor and parts charges.
- In July 2002, the City's Recreation Department paid Polar Refrigeration for two invoices from September and October 1997. These invoices totaled \$18,400 and \$800 respectively, and were labor charges billed at \$50 per hour

for work on boilers at Recreation centers. These charges appear excessive, particularly since the City had contracts with Polar Refrigeration for \$20 per labor hour at the time.

- The City did not pay Polar Refrigeration the \$4,000 labor charges that were on invoice #500064, dated March 7, 2002, for the Detroit Zoo. The invoice was incorrectly totaled, and the labor amount was excluded from the invoice total.

**Recommendation**

We recommend that law enforcement officers further investigate Polar Refrigeration's charges for parts and labor invoiced to the City. Polar Refrigeration's labor records, including payroll records, need to be obtained to substantiate labor charges to the City. Also, Polar Refrigeration's parts records, including manufacturer/supplier invoices and price lists, need to be obtained to substantiate parts charges to the City. Further, the City needs to collect any overcharges from Polar Refrigeration.

Law enforcement officers also need to investigate whether any City employees were involved in any wrongdoing in connection with purchases from Polar Refrigeration.



## Invoice

**Motor Medic Inc.**

15120 E. 13 Mile Rd.  
Warren Mi. 48093  
(810)776-1680

DATE	INVOICE #
9/21/2002	627739

2522

BILL TO
Polar Refrigeration 12345 Grand River Detroit MI. 48204 Attn: D.P.D Dive Trailer 313-933-0935 Fax

SHIP TO
Polar Refrigeration 12345 Grand River Detroit MI. 48204 Attn: D.P.D Dive Trailer 313-933-0935 Fax

P.O. NUMBER	TERMS	REP	SHIP	VIA	F.O.B.	PROJECT
85934	Net 30		9/21/2002			

QUANTITY	DESCRIPTION	PRICE EACH	AMOUNT
1	O.H.V. Belt	63.90	63.90T
1	Cylinder Head Complete	236.20	236.20T
1	Head Gasket	8.96	8.96T
1	Carb. Rebuild Kit	36.33	36.33T
2	Spark Plugs	3.25	6.50T
8	Fuel Line	2.25	18.00T
1	Water Trap Sediment Bowl/Fuel Shut-Off	23.60	23.60T
2	Oil	2.00	4.00T
1	Oil Filter	8.99	8.99T
1	Pre-Cleaner	3.90	3.90T
1	Air Cleaner	12.60	12.60T
6	Fuel Clamps	0.65	3.90T
6	Labor	60.00	360.00
	Sales Tax-Michigan	6.00%	25.61
			786.88

Call Steve

Job # 500212

SEP 25

Please remit to above address.

Total

\$812.49



12345 GRAND RIVER AVENUE  
DETROIT, MICHIGAN 48204-1816

(313) 834-2730

FAX (313) 933-0935

INVOICE NUMBER 500212 ✓

DATE 9/20/02

EATING • COOLING - SALES • SERVICE

CITY OF DETROIT

FINANCE VOUCHER-AUDIT

642 COLEMAN A. YOUNG

MUNICIPAL CENTER

DETROIT, MI 48226

EET

Y

TE

CODE

JOB SITE

STREET

CITY

STATE

ZIP CODE

Serving Southeast Michigan for 45 Years

PURCHASE ORDER

2547134

MAKE

MODEL

CABINET SERIAL NO.

CUST. BUSINESS PHONE

WORK PERFORMED

MATERIAL USED

QTY.

UNIT PRICE

AMOUNT

Rebuilt Motor & Compressor. See Material List  
Installed new fan belt for  
motor. Covered hole installed  
in air duct. Rebuilt  
unit supported with  
welds. Cleaned filter pad.  
Installed new filters for  
fan motor. Rebuilt  
unit. Rebuilt unit.  
OK

ITS NEEDED OR  
VICE RECOMMENDED

CUSTOMER PLEASE NOTE: The above charges cover this specific repair job only. Our limited warranty not, of course apply to any portion of your equipment on which we have not performed service at time. If new repairs become necessary in the future, they will be subject to our regular rates. We warrant that the goods or services covered by this invoice were produced in compliance with the Fair Labor Standards Act of 1938 as amended.

PLEASE PAY FROM INVOICE - TERMS NET 10 DAYS. ACCOUNTS OUTSTANDING AFTER THE 15TH DAY OF THE FOLLOWING MONTH WILL SUSTAIN A FINANCE CHARGE OF 1-1/2% PER MONTH OR ANNUAL RATE OF 18%.

90 DAY LIMITED WARRANTY ON SERVICE & LABOR. 90 DAY LIMITED WARRANTY ON PARTS LESS ELSEWHERE NOTED. RESTOCKING CHARGE 15%.

A token charge is included for supplies used on your unit. Applicable supply items are: Fittings, oxygen, acetylene, nuts, bolts, washers, tape, pins, oil, solvent, rags, towels, solder, wire, lifting equipment, etc.

CUSTOMER  
NATURE

DATE	TECH- NICIAN NO. 1	TECH- NICIAN NO. 2	TECH- NICIAN NO. 3	TECH- NICIAN NO. 4	TIME IN	TIME OUT	TOTAL HOURS	SUB TOTAL MATERIAL		
7/20	X	X			800	420	16	3	%	1098 98
9/21	X	X			800	430	16	MARKUP		32 16
9/23	X	X			800	430	16	MATERIAL		1131 84
9/24	X	X			800	430	16			
9/25	X	X			800	430	16	LABOR		2000 00
								TOTAL		3151 84

FILE COPY

Exhibit 2

**Motor Medic Inc.**

15120 E. 13 Mile Rd.  
Warren Mi. 48093  
(810)776-1680

**Invoice**

DATE	INVOICE #
9/21/2002	627739

**BILL TO**

Polar Refrigeration  
12345 Grand River  
Detroit MI. 48204  
Attn: D.P.D Dive Trailer  
313-933-0935 Fax

**SHIP TO**

Polar Refrigeration  
12345 Grand River  
Detroit MI. 48204  
Attn: D.P.D Dive Trailer  
313-933-0935 Fax

P.O. NUMBER	TERMS	REP	SHIP	VIA	F.O.B.	PROJECT
5934	Net 30		9/21/2002			
QUANTITY	DESCRIPTION				PRICE EACH	AMOUNT
1	O.H.V. Belt				63.90	63.90T
1	Cylinder Head Complete				236.20	236.20T
1	Head Gasket				8.96	8.96T
1	Carb. Rebuild Kit				36.33	36.33T
2	Spark Plugs				3.25	6.50T
8	Fuel Line				2.25	18.00T
1	Water Trap Sediment Bowl/Fuel Shut-Off				23.60	23.60T
2	Oil				2.00	4.00T
1	Oil Filter				8.99	8.99T
1	Pre-Cleaner				3.90	3.90T
1	Air Cleaner				12.60	12.60T
6	Fuel Clamps				0.65	3.90T

Call  
Steve

John  
500212

SEP 25



CleanAirDoctors.com

Shelby Twp, Michigan  
48317 Macomb county.**Invoice**

DATE	INVOICE #
9/14/2001	4705

<b>BILL TO</b>
Polar Refrigeration Grand River/Detroit, Michigan Join Detroit Zoo/holden hospital
ATTENTION: KATHY

OK  
in  
20's

DESCRIPTION	QTY	RATE	AMOUNT
complete air duct cleaning and sanitizing of two separate Hvac systems. Also includes all ventilation duct systems. all bathroom and kitchen ventilation.		3,500.00	3,500.00
All work completed.			

8278

Your Valued Customer Breathing Cleaner/Healthier Air!!!!

**Total****\$3,500.00**

4 Patton - Shelby Twp. - MI 48317 - (810) 731-2207 - (888) MI AIR DR (842-4737) - FAX (810) 731-2267  
Indoor Air Quality Experts



12345 GRAND RIVER AVENUE  
DETROIT, MICHIGAN 48204-1816  
(313) 834-2730  
FAX (313) 933-0935



INVOICE  
NUMBER 8278

DATE 9/14/01

BILL TO CITY OF DETROIT  
FINANCE VOUCHER-AUDIT  
STREET 642 COLEMAN A. YOUNG  
CITY MUNICIPAL CENTER  
STATE DETROIT, MI 48226  
ZIP CODE

JOB SITE Detroit Zoo

STREET 8450 W 10 mile  
CITY  
STATE  
ZIP CODE R.O

PURCHASE ORDER  
2547134

REQ. NO	MAKE	MODEL	CABINET SERIAL NO.	CUST. BUSINESS PHONE
---------	------	-------	--------------------	----------------------

WORK PERFORMED

complete air duct cleaning  
and sanitizing of two separate  
Hvac systems, includes all  
ventilation duct system, all  
bathroom and outdoor  
ventilation

MATERIAL USED

QTY.

UNIT PRICE

AMOUNT

AUDITED  
APR 30 2002  
D. JOHNSON

ACCOUNTS PAYABLE

DEC 07 2001

RECEIVED

MATERIAL LIST ATTACHED

PARTS NEEDED OR  
SERVICE RECOMMENDED

OPY TO:

CUSTOMER PLEASE NOTE: The above charges cover this specific repair job only. Our limited warranty does not, of course apply to any portion of your equipment on which we have not performed service at this time. If new repairs become necessary in the future, they will be subject to our regular rates. We certify that the goods or services covered by this invoice were produced in compliance with the Fair Labor Standards Act of 1938 as amended.

PLEASE PAY FROM INVOICE - TERMS NET 10 DAYS. ACCOUNTS OUTSTANDING AFTER THE 15TH DAY OF THE FOLLOWING MONTH WILL SUSTAIN A FINANCE CHARGE OF 1-1/2% PER MONTH OR AN ANNUAL RATE OF 18%.

90 DAY LIMITED WARRANTY ON SERVICE & LABOR. 90 DAY LIMITED WARRANTY ON PARTS UNLESS ELSEWHERE NOTED. RESTOCKING CHARGE 15%.

A token charge is included for supplies used on your unit. Applicable supply items are: Fittings, copper, oxygen, acetylene, nuts, bolts, washers, tape, pins, oil, solvent, rags, towels, solder, wire, lifting equipment, etc.

CUSTOMER  
SIGNATURE

DATE	TECH- NICIAN NO. 1	TECH- NICIAN NO. 2	TECH- NICIAN NO. 3	TECH- NICIAN NO. 4	TIME IN	TIME OUT	TOTAL HOURS	SUB TOTAL MATERIAL	
9/14	X	X	X	X	800	430	32		
9/15	X	X	X	X	800	430	32		
9/18	X	X	X	X	800	430	32		
9/19	X	X	X	X	800	430	32		
9/20	X	X			800	430	16		
9/21	X	X			800	430	16		
9/24	X	X			800	430	16		
9/25	X	X			800	430	16		
9/26	X	X			800	430	16		
								LABOR	5200.00
								TOTAL	5200.00

ORIGINAL INVOICE

Exhibit 5

Home | Find A Branch | Help | Contact Us | Services | Resources | Company Info | Repair Parts | Register | World

# GRAINGER

Search

Advanced Search

Keyword(s)

Log In ?



Catalog No. 395 Index (PDF)



Order Form

(Browse Products)

User ID

Password

Go

## Item Details

&lt; Back

Motors &amp; Power Transmission &gt; General Purpose &gt; Capacitor Start Motors

### Motor, 3 HP, General

Capacitor Start Open Dripproof Motor, HP 3, RPM 1740, Voltage 115/230 V, NEMA Frame 215, Service Factor 1.15, Frequency 60 Hz, Mounting Rigid, Bearings Double Shielded Ball, Thermal Protection None, Full Load Amps 35.6/17.8

Grainger Item: 5K483 *E-15* Ship Qty ? : 1  
 Price (ea): \$531.00 *2* Sell Qty (Will-Call) ? : 1  
 Manufacturer: DAYTON Usually Ships ? : Today  
 Mfg. Model#: 5K483 Catalog 395 Page: 17

Qty. 

Add to Personal List

Add to Order

Compare Alternates

Price shown may not reflect your price. Log-in above, or click here to register.

### NOTES & RESTRICTIONS

See Catalog 395 Page 17 for application and/or safety information.

### OPTIONAL ACCESSORIES

#### Motor Mounting Bracket

Cast Iron Motor Mounting Bracket, For NEMA Frames 182T-215T, 182-215, Overall Length 15 3/4 Inches, Overall Height 7/8 Inch, Overall Width 3 1/4 Inches,

Price (ea): \$37.35 Usually Ships ? : Today  
 Grainger Item#: 3K343

Qty. 

Add to Personal List

Add to Order

#### Motor Mounting Base

Adjustable Steel Motor Mounting Base, For NEMA Frames 215T/215, Bolt Size 3/8 Inch, Length 15 Inches, Height 1 3/4 Inches, Width 12 1/2 Inches

Price (ea): \$33.85 Usually Ships ? : Today  
 Grainger Item#: 3M282

Qty. 

Add to Personal List

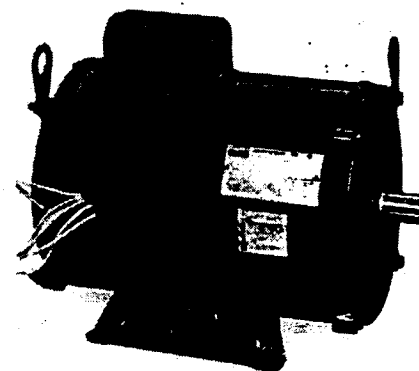
Add to Order

### ALTERNATE PRODUCTS

#### Motor, 3 HP, General

Capacitor Start Totally Enclosed Fan Cooled Motor, HP 3, RPM 1730, Voltage 115/230 V, NEMA Frame 215, Service Factor 1.00, Frequency 60 Hz, Mounting Rigid,

Price (ea): \$699.00 Usually Ships ? : Today  
 Grainger Item#: 5K488



### TECHNICAL SPECIFICATIONS

Motor Type	Capacitor-Start
Enclosure	ODP
HP	3
Nameplate RPM	1740
Volts	115/230
NEMA/IEC Frame	215
Service Factor	1.15
Hz	60
Mounting	Rigid
Bearings	Ball
Thermal Protection	None
Full Load Amps	35.6/17.8
Insulation Class	A
Rotation	CW/CCW
Ambient (°C)	40
Shaft Dimensions (In)	1 1/8 x 3



Part #	Description	List	Col3
K476	2HP 115/230V 3450RPM MOTOR	303.00	303.00
K480	1HP 115/230V 1740RPM MOTOR	381.00	381.00
K481	1-1/2HP 115/230V 1740RPM MO...	432.00	432.00
K482	2HP 115/230V 1740RPM MOTOR	548.00	548.00
K483	3HP 115/230V 1740RPM MOTOR	692.00	692.00
K484	5HP 230V 1740RPM MOTOR	918.00	918.00
K485	1HP 115/230V 1740RPM MOTOR	410.00	410.00
K486	1-1/2HP 115/230V 1740RPM MO...	490.00	490.00
K487	2HP 115/230V 1740RPM MOTOR	604.00	604.00
K488	3HP 115/230V 1730RPM MOTOR	911.00	911.00
K489	5HP 230V 1745RPM MOTOR	1,040.00	1,040.00
K500	1/8HP 115V 1725RPM MOTOR	73.00	73.00
K501	1/6HP 115V 1715RPM MOTOR	72.00	72.00
K502	1/3HP 115/230V 1140RPM MOTOR	266.00	266.00
K523	1/4HP 115V 1140RPM MOTOR	198.00	198.00
K529	1/2-1/4HP 115V 1725/1140RPM	228.00	228.00
K534	1/3HP 115V 1725RPM MOTOR	112.00	112.00
K547	1/4-1/12HP 115V 1725/1140RPM	155.00	155.00
K554	1/3-1/6HP 115V 1725/1140RPM	161.00	161.00
K556	1/2-1/4HP 230V 1725/1140RPM	216.00	216.00
K557	1/3-1/9HP 115V 1725/1140RPM	232.00	232.00
K559	1/6HP 115V 1140RPM MOTOR	161.00	161.00
K565	1-1/2HP 115/230V 1725RPM MO...	384.00	384.00
K574	1/4-1/8HP 115V 1725/1140RPM	146.00	146.00
K586	1/3HP 115V 3450RPM MOTOR	112.00	112.00
K596	1/2HP 115V 1725RPM MOTOR	225.00	225.00
K597	1/2HP 115V 1725RPM MOTOR	164.00	164.00
K598	1/4HP 115V 1725RPM MOTOR	144.00	144.00
K599	1/3HP 115/230V 1725RPM MOTOR	167.00	167.00
K601	1/3HP 115V 1725RPM MOTOR	121.00	121.00
K602	1/3HP 230V 1725RPM MOTOR	129.00	129.00
K617	1/2HP 115/230V 1140RPM MOTOR	355.00	355.00
K618	1/2-1/4HP 115V 1725/1140RPM	305.00	305.00
K620	1/2-1/4HP 115V 1725/1140RPM	205.00	205.00
K636	1/3HP 115/230V 1725RPM MOTOR	199.00	199.00
K641	1-1/2HP 115/230V 1725RPM MO...	356.00	356.00
K654	1/3-1/6HP 115V 1725/1140RPM	205.00	205.00
K657	1/2HP 115/230V 3450RPM MOTOR	147.00	147.00
K658	3/4HP 115/230V 3450RPM MOTOR	174.00	174.00
K659	1HP 115/230V 3450RPM MOTOR	194.00	194.00
K660	1/2HP 115/230V 3450RPM MOTOR	150.00	150.00
K661	3/4HP 115/230V 3450RPM MOTOR	177.00	177.00
K662	1HP 115/230V 345RPM MOTOR	197.00	197.00
K670	1/3HP 230V 1725RPM MOTOR	139.00	139.00
K671	1/4-1/8HP 115V 1725/1140RPM	146.00	146.00
K672	1/2HP 115/230V 1140RPM MOTOR	379.00	379.00
K673	1HP 115/230V 1725RPM MOTOR	292.00	292.00
K675	3HP 115/230V 1735RPM MOTOR	401.00	401.00
K676	5HP 230V 1740RPM MOTOR	627.00	627.00
K677	7-1/2HP 230V 1730RPM MOTOR	703.00	703.00
K683	1/2HP 115/230V 3450RPM MOTOR	129.00	129.00
K684	3/4HP 115/230V 3450RPM MOTOR	161.00	161.00
K694	3/4HP 115/230V 1725RPM MOTOR	261.00	261.00
K696	1/2HP 115/230V 1725RPM MOTOR	219.00	219.00
K697	1/3HP 115V 1725RPM MOTOR	197.00	197.00
K887	1/3HP 115V 1725RPM MOTOR	105.00	105.00
K900	3/4HP 115/208-230V 3450RPM ...	184.00	184.00
K901	1HP 115/208-230V 3450RPM MO...	217.00	217.00
K907	1/4HP 115V 1725RPM MOTOR	114.00	114.00
K911	1/4HP 115V 1725RPM MOTOR	104.00	104.00
K914	1/4HP 115V 1725RPM MOTOR	110.00	110.00
K915	1/4HP 115V 1725RPM MOTOR	89.00	89.00
K916	1/3HP 115V 1725RPM MOTOR	93.00	93.00
K917	1/3HP 115V 1725RPM MOTOR	95.00	95.00
K918	1/3HP 115V 1725RPM MOTOR	98.00	98.00
K922	1HP 115/230V 1725RPM MOTOR	240.00	240.00
K923	1-1/2HP 115/230V 1725RPM MO...	279.00	279.00





# R.L. Deppmann Company

Southfield • 20929 Bridge Street • Southfield, MI 48034

Phone (248) 354-3710 • Fax (248) 354-3763

Grand Rapids • 4121 Brockton Drive S.E. • Grand Rapids, MI 49512-4050

Phone (616) 656-0821 • Fax (616) 656-0830

D-U-N-S 057011785 • Federal I.D. # 38-1967-138

Saginaw • 6200 Baron Dr. • Bridgeport, MI 48722

Phone (989) 652-3049 • Fax (989) 652-3324

Northern Ohio • 9009 Freeway Dr. • Macendoncia, OH 44056

Phone (330) 468-1102 • Fax (330) 468-1113

## INVOICE

ORIGINAL

INVOICE NUMBER

256976

DATE

03/12/03

PAGE

1

SOLD  
TO:

POLAR REFRIGERATION  
12345 GRAND RIVER  
DETROIT MI 48204  
USA

SHIP  
TO:

SHIP TO	DEPARTMENT	YOUR P.O. NUMBER	SALES REPRESENTATIVE	SHIP VIA	PPD/COLL	TERMS	DUE DATE
1003430		87222	Mary Anderson	CUSTOMER PICK-UP	ppd	Net 30 Days	04/11/03
SOLD TO	ORDER NO.	ORDER DATE	PICKING SLIP NUMBER	PICKING SLIP DATE	MEMO	WAREHOUSE	

1003430		216975 03/12/03		233584 03/12/03				
SHIPPED	BACK ORDERED	ITEM	MFG.	DESCRIPTION	PRICE	MULT	SELL EACH	SELL LOT

2	0	118723	B & G	PA Coupler	20.50	0.800		
2	0	189105	B & G	PA Bearing Assembly	210.00	0.800		
1	0	111040	B & G	PA P-P 1/4 Hp	440.00	0.800		

REMIT TO\*\*\*\*\*  
DEPT #200701  
R.L. DEPPMANN CO.  
PO BOX 67000  
DETROIT MI 48267-2007

20%  
Discount

THIS ACCOUNT IS SUBJECT TO A 1 1/4% PER MONTH PAST DUE  
SERVICE CHARGE AFTER TERMS. DISCOUNT NOT ALLOWED ON

THIS IS TO CERTIFY THAT THE MERCHANDISE LISTED IN THIS  
INVOICE HAS BEEN PRODUCED IN ACCORDANCE WITH THE

Exhibit 9



# R.L. Deppmann Company

Southfield • 20929 Bridge Street • Southfield, MI 48034  
Phone (248) 354-3710 • Fax (248) 354-3763

Grand Rapids • 4121 Brockton Drive S.E. • Grand Rapids, MI 49512-4050  
Phone (616) 656-0821 • Fax (616) 656-0830

D-U-N-S 057011785 • Federal I.D. # 38-1967-138

Saginaw • 6200 Baron Dr. • Bridgeport, MI 48722  
Phone (989) 652-3049 • Fax (989) 652-3324

Northern Ohio • 9009 Freeway Dr. • Macandonia, OH 44056  
Phone (330) 468-1102 • Fax (330) 468-1113

## INVOICE

ORIGINAL

INVOICE NUMBER
243814
DATE
11/07/02
PAGE
1

SHIP  
TO:

POLAR REFRIGERATION  
12345 GRAND RIVER  
DETROIT MI 48204  
USA

SHIP TO	DEPARTMENT	YOUR P.O. NUMBER	SALES REPRESENTATIVE	SHIP VIA	PPD/COLL	TERMS	DUE DATE
03430		86178	Dan Senia	CUSTOMER PICK-UP	ppd	Net 30 Days	12/07/02
OLD TO	ORDER NO.	ORDER DATE	PICKING SLIP NUMBER	PICKING SLIP DATE	MEMO	WAREHOUSE	

03430	205723	11/07/02	221706	11/07/02					
BACK ORDERED	ITEM	MFG.	DESCRIPTION	PRICE	MULT	SELL EACH	SELL LOT		

0 CB-1-1/2 B & G CIRCUIT SETTER  
1-1/2" NPT

155.50 0

Total Gross  
Customer Discount  
Sub-total

REMIT TO\*\*\*\*\*

DEPT #200701

R.L. DEPPMANN CO.

PO BOX 67000

DETROIT MI 48267-2007

015 count

# R.L. Deppmann Company



Southfield • 20929 Bridge Street • Southfield, MI 48034  
Phone (248) 354-3710 • Fax (248) 354-3763

Grand Rapids • 4121 Brockton Drive S.E. • Grand Rapids, MI 49512-4050  
Phone (616) 656-0821 • Fax (616) 656-0830

D-U-N-S 057011785 • Federal I.D. # 38-1967-138

Saginaw • 6200 Baron Dr. • Bridgeport, MI 48722  
Phone (989) 652-3049 • Fax (989) 652-3324

Northern Ohio • 9009 Freeway Dr. • Macendoncia, OH 44056  
Phone (330) 468-1102 • Fax (330) 468-1113

INVOICE

ORIGINAL

INVOICE NUMBER
251466
DATE
01/20/03
PAGE
1

SHIP TO:

POLAR REFRIGERATION  
12345 GRAND RIVER  
DETROIT MI 48204  
USA

SHIP TO	DEPARTMENT	YOUR P.O. NUMBER	SALES REPRESENTATIVE		SHIP VIA	PPD/COLL	TERMS	DUE DATE	
3430		86914	Mary Anderson		CUSTOMER PICK-UP	ppd	Net 30 Days	02/19/03	
OLD TO	ORDER NO.	ORDER DATE	PICKING SLIP NUMBER	PICKING SLIP DATE	MEMO			WAREHOUSE	
3430	012151	01/20/03	228407	01/20/03	GET PO NUMBER				
0	BACK ORDERED	ITEM	MFG.	DESCRIPTION		PRICE	MULT	SELL EACH	SELL LOT

0	SPS-30	HOFFMAN SP SPRING PILOT	384.00 0.
		2-30# OUTLET PRESSURE	

REMIT TO\*\*\*\*\*  
DEPT #200701  
R.L. DEPPMANN CO.  
PO BOX 67000  
DETROIT MI 48267-2007

23

Exhibit 11

Discount?

THIS ACCOUNT IS SUBJECT TO A 1.5% PER MONTH PAST DUE  
SERVICE CHARGE AFTER TERMS DISCOUNT NOT ALLOWED ON

THIS IS TO CERTIFY THAT THE MERCHANDISE LISTED IN THIS  
INVOICE WAS DELIVERED TO THE CUSTOMER ON THE DATE SHOWN

TOTAL



OFFICE: 313/872-3781  
FAX: 313/872-3037

Refrigeration • Air Conditioning • Heating • Ventilation  
Wholesale Distributor

DETROIT STORE: 888 WEST BALTIMORE - DETROIT, MI 48202 - 313/875-3280

Document: Invoice

Cust #: 480806

Bill To:  
POLAR REFRIG CO  
  
12345 GRAND RIVER  
DETROIT, MI 48204-1816

Ship To:  
POLAR REFRIG CO  
  
12345 GRAND RIVER  
DETROIT, MI 48204-1816

#### Instructions

Ship Point Via Shipped Terms  
DETROIT-YOUNG SUPP CUSTOMER P/ 02/25/03 1X 10,25 N

Ln#	Product And Description	Qty Ord	Qty B.O.	Qty Shp	Qty. UM	Unit Price	Amount (Net)
1	20252P AIRF FHE40 20X25X2 PLEATED AIR FILTER	12	0	12	EACH	3.62	43.44
1	Lines Total	Qty Shipped Total		12	Invoice	Total	43.4
						Total	43.4
Last Page Cash Discount				0.43	If Paid By 03/10/03		
34							
ISO 9002 #00-0527							

Exhibit 12

1850 ALLEN ROAD  
ALLEN PARK, MI 48101  
(313) 928-0800  
551 FRONT AVE. N.W.  
GRAND RAPIDS, MI 49504  
(616) 774-0316  
180 ALBURN ROAD  
PONTIAC, MI 48142  
(313) 332-0160

1200 ROSEWOOD  
ANN ARBOR, MI 48104  
(734) 952-9104  
1850 HAMILTON DR.  
HOLLAND, OH 43528  
(616) 868-0888  
125 ORVENPORT ST.  
SAGINAW, MI 48602  
(906) 764-0441

FARMINGTON, MI 48335  
(313) 477-4800  
4710 GEMBERT CR.  
KALAMAZOO, MI 49004  
(616) 343-4825  
4150 CASS AVE.  
TROY, MI 48064  
(313) 922-4400

ELMO ST.  
FLINT, MI 48602  
(313) 238-0885  
1130 FARMER DR.  
LANSING, MI 48211  
(313) 922-0804  
4237 ELLIOTT AVE.  
TROY, MI 48068  
(313) 977-0442

## INVOICE

UPC V Inv Dt Order #  
000000 02/25/03 191406-0  
Slsmn P.O. No. Pg  
YSC 86790

Date and Time Printed  
02/25/03 18:05

Correspondence To:  
YOUNG SUPPLY COMPANY  
888 WEST BALTIMORE

DETROIT, MI 48202-2996

**MATERIAL LIST**

<b>JOB NAME</b>	<b>DATE</b>		
DETROIT POLICE 8TH PCT	2/24/03		
<b>JOB LOCATION</b>	<b>INVOICE NO.</b>		
LESURE	500595		
<b>MATERIAL USED</b>	<b>QTY.</b>	<b>UNIT PRICE</b>	<b>AMOUNT</b>
20X25X2 FILTER	12	3.62	43.44
AP64 BELT	2	8.04	16.08
1/2 BLK NIPPLE	1	0.42	0.42
1/2X1 1/2 NIPPLE	1	0.46	0.46
1/2X2 BLK NIPPLE	1	0.48	0.48
1/2X2 1/2 BLK NIPPLE	1	0.52	0.52
1/2X3 BLK NIPPLE	1	0.54	0.54
1/2X3 1/2 BLK NIPPLE	1	0.60	0.60
1/2X4 BLK NIPPLE	1	0.64	0.64
1/2X4 1/2 BLK NIPPLE	1	0.66	0.66
1/2X5 BLK NIPPLE	1	0.78	0.78
1/2X5 1/2 BLK NIPPLE	1	0.84	0.84
1/2X6 BLK NIPPLE	1	0.90	0.90
1/2 FPT	2	5.83	11.66
1/2 BALL VALVE	1	4.90	4.90
MAPP GAS	1	6.30	6.30
1/2X90 ELBOW	2	0.79	1.58
HOT WATER COIL	1	691.00	691.00
2X3 BLK NIPPLE	2	4.37	8.74
CXC 90	4	9.84	39.36
CXM ADAPT	2	11.45	22.90
2 IN DIELEC UNION	4	24.04	96.16
2 IN COPPER	20	4.16	83.20
			0.00
			0.00
			0.00
			0.00
		<b>TOTAL</b>	<b>1032.16</b>

## MATERIAL LIST

JOB NAME	DATE		
DWSD	6/24/02		
JOB LOCATION	INVOICE NO.		
735 RANDOLPH	500103		
MATERIAL USED	QTY.	UNIT PRICE	AMOUNT
T116758 DBL ACTG ACT	4	222.48	889.92
T116782 DBL ACTG ACT	4	264.24	1056.96
COMPRESSOR	1	1490.63	1490.63
TEV EQLZR	1	87.39	87.39
1/2 CST CXF 90 ELL	6	2.21	13.26
1/2X3/4 CST CXM 90 ELL	4	4.49	17.96
3/4X1/2 90 ELL	4	8.79	35.16
1/2 UNION	2	2.19	4.38
3/4 UNION	3	6.84	20.52
230V 2SPD FAN	1	2271.00	2271.00
20X20X2 FILTER	12	6.00	72.00
20X25X2 FILTER	48	6.60	316.80
FLANGE VALVE	1	1429.47	1429.47
2 WRT CPLG	4	6.21	24.84
1X5/8 WRT CXC CPLG	6	2.18	13.08
1/2 BLK PIPE	6	50.05	300.30
3/4 BLK PIPE	6	53.95	323.70
25 HP MOTOR	1	1513.00	1513.00
CX112 BELT	4	36.56	146.24
BX100 BELT	4	17.67	70.68
CCW WHEEL	1	122.36	122.36
TWIN BLOWER PART KIT	2	219.44	438.88
			0.00
			0.00
			0.00
			0.00
			0.00
			0.00
		TOTAL	10658.53

Cat #	Description	List	Col3
FME40-0-99-1IN	PLEATED PANEL-0-150, 1	7.73	7.73
FME40-0-99-2IN	PLEATED PANEL-0-150IN, 2	8.89	8.89
FME40-0-99-4IN	PLEATED PANEL-0-150IN, 4	15.60	15.60
FME40-10X20X1	10X20X1 PLEATED PANEL	4.75	4.75
FME40-10X20X2	10X20X2 PLEATED PANEL	5.05	5.05
FME40-12X20X1	12X20X1 PLEATED PANEL	5.05	5.05
FME40-12X20X2	12X20X2 PLEATED PANEL	5.10	5.10
FME40-12X24X1	12X24X1 PLEATED PANEL	5.20	5.20
FME40-12X24X2	12X24X2 PLEATED PANEL	5.35	5.35
FME40-12X24X4	12X24X4 PLEATED PANEL	9.50	9.50
FME40-14X20X1	14X20X1 PLEATED PANEL	5.10	5.10
FME40-14X20X2	14X20X2 PLEATED PANEL	5.70	5.70
FME40-14X25X1	14X25X1 PLEATED PANEL	5.50	5.50
FME40-14X25X2	14X25X2 PLEATED PANEL	6.30	6.30
FME40-15X20X1	15X20X1 PLEATED PANEL	5.20	5.20
FME40-15X20X2	15X20X2 PLEATED PANEL	5.85	5.85
FME40-16X20X1	16X20X1 PLEATED PANEL	5.10	5.10
FME40-16X20X2	16X20X2 PLEATED PANEL	5.40	5.40
FME40-16X20X4	16X20X4 PLEATED PANEL	10.40	10.40
FME40-16X25X1	16X25X1 PLEATED PANEL	5.65	5.65
FME40-16X25X2	16X25X2 PLEATED PANEL	6.00	6.00
FME40-16X25X4	16X25X4 PLEATED PANEL	11.30	11.30
FME40-18X24X1	18X24X1 PLEATED PANEL	6.20	6.20
FME40-18X24X2	PLEATED PANEL	6.70	6.70
FME40-18X24X4	18X24X4 PLEATED PANEL	12.50	12.50
FME40-18X25X1	18X25X1 PLEATED PANEL	6.30	6.30
FME40-18X25X2	PLEATED PANEL	7.10	7.10
FME40-200-299-1IN	PLEATED PANEL-151-299IN, 1	8.63	8.63
FME40-200-299-2IN	PLEATED PANEL-151-299IN, 2	9.56	9.56
FME40-200-299-4IN	PLEATED PANEL-151-299IN, 4	16.73	16.73
FME40-20X20X1	20X20X1 PLEATED PANEL	5.65	5.65
FME40-20X20X2	20X20X2 PLEATED PANEL	6.00	6.00
FME40-20X20X4	20X20X4 PLEATED PANEL	11.30	11.30
FME40-20X24X1	20X24X1 PLEATED PANEL	6.65	6.65
FME40-20X24X2	20X24X2 PLEATED PANEL	6.70	6.70
FME40-20X25X1	20X25X1 PLEATED PANEL	6.50	6.50
FME40-20X25X2	PLEATED PANEL	6.60	6.60
FME40-20X25X4	20X25X4 PLEATED PANEL	12.80	12.80
FME40-24X24X1	24X24X1 PLEATED PANEL	6.95	6.95
FME40-24X24X2	PLEATED PANEL	7.55	7.55
FME40-24X24X4	24X24X4 PLEATED PANEL	13.90	13.90
FME40-25X29X4	25X29X4 PLEATED PANEL	17.50	17.50
FME40-300-399-1IN	PLEATED PANEL-300-399IN, 1	9.30	9.30
FME40-300-399-2IN	PLEATED PANEL-300-399IN, 2	10.99	10.99
FME40-300-399-4IN	PLEATED PANEL-300-399IN, 4	17.78	17.78
FME40-400-499-1IN	PLEATED PANEL-400-499IN, 1	10.28	10.28
FME40-400-499-2IN	PLEATED PANEL-400-499IN, 2	12.26	12.26
FME40-400-499-4IN	PLEATED PANEL-400-499IN, 4	19.73	19.73
FME40-500-599-1IN	PLEATED PANEL-500-599IN, 1	11.78	11.78
FME40-500-599-2IN	PLEATED PANEL-500-599IN, 2	14.06	14.06
FME40-500-599-4IN	PLEATED PANEL-500-599IN, 4	21.30	21.30
FME40-600-699-1IN	PLEATED PANEL-600-699IN, 1	13.73	13.73
FME40-600-699-2IN	PLEATED PANEL-600-699IN, 2	15.49	15.49
FME40-600-699-4IN	PLEATED PANEL-600-699IN, 4	29.78	29.78
FME40-700-799-1IN	PLEATED PANEL-700-799IN, 1	14.93	14.93
FME40-700-799-2IN	PLEATED PANEL-700-799IN, 2	18.34	18.34
FME40-700-799-4IN	PLEATED PANEL-700-799IN, 4	31.80	31.80
FME40-800-899-1IN	PLEATED PANEL-800-899IN, 1	17.03	17.03
FME40-800-899-2IN	PLEATED PANEL-800-899IN, 2	20.81	20.81
FME40-800-899-4IN	PLEATED PANEL-800-899IN, 4	35.78	35.78
FME40-900-999-1IN	PLEATED PANEL-900-999IN, 1	20.03	20.03
FME40-900-999-2IN	PLEATED PANEL-900-999IN, 2	24.41	24.41
FME40-0-99-1IN	PLEATED PANEL-0-150IN, 1	8.25	8.25
FME40-0-99-2IN	PLEATED PANEL-0-150IN, 2	9.34	9.34
FME40-0-99-4IN	PLEATED PANEL-0-150IN, 4	13.80	13.80
MEX40-10X20X1	10X20X1 PLEATED PANEL	5.30	5.30
MEX40-10X20X2	10X20X2 PLEATED PANEL	5.80	5.80
MEX40-12X20X1	12X20X1 PLEATED PANEL	5.80	5.80

316.80 Far  
 48 = 6.60  
 Inv # 500/03  
 Us Young Supply  
 3.62 - 2/25/03  
 Inv # 500595  
 182% over